

EXHIBIT A

Schedule of Claims Subject to the Three Hundred Sixty-Fifth Omnibus Objection

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Three Hundred and Sixty-Fifth Omnibus Objection
Exhibit A - Claims to Be Partially Disallowed and Partially Reclassified

CLAIMS TO BE RECLASSIFIED					MODIFIED CLAIMS		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 GERENA LOZADA, AUDRY P O BOX 9728 PLAZA CAROLINA ST CAROLINA, PR 00988	171319^	Commonwealth of Puerto Rico	503(b)(9)	\$70,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	\$70,000.00	Commonwealth of Puerto Rico	Secured	\$0.00
		Commonwealth of Puerto Rico	Unsecured	\$70,000.00	Commonwealth of Puerto Rico	Unsecured	\$70,000.00
		Subtotal	\$210,000.00	Subtotal	\$70,000.00		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$70,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$70,000.00.							
^ Claim #171319 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims Claim #171319 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed							
2 HENSON BUSQUETS, VICTOR O PO BOX 78 SAN SEBASTIAN, PR 00685	33429	Commonwealth of Puerto Rico	503(b)(9)	\$1,500,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	\$1,500,000.00*	Commonwealth of Puerto Rico	Secured	\$0.00
		Commonwealth of Puerto Rico	Unsecured	\$1,500,000.00*	Commonwealth of Puerto Rico	Unsecured	\$1,500,000.00*
		Subtotal	\$4,500,000.00*	Subtotal	\$1,500,000.00*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$1,500,000. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$1,500,000.							
3 RODRIGUEZ VELAZQUEZ, IRIS O. P.O. BOX 173 GURABO, PR 00778	159079^	Commonwealth of Puerto Rico	Secured	\$300,000.00	Commonwealth of Puerto Rico	Secured	\$0.00
		Commonwealth of Puerto Rico	Unsecured	\$300,000.00	Commonwealth of Puerto Rico	Unsecured	\$300,000.00
		Subtotal	\$600,000.00	Subtotal	\$300,000.00		
Reason: The claimant failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$300,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$300,000.00.							
^ Claim #159079 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
4 SOCIEDAD ESPECIAL DE PLAZA HATO ARRIBA PO BOX 3005 SAN SEBASTIAN, PR 00685	3319	Commonwealth of Puerto Rico	Secured	\$11,820.00	Commonwealth of Puerto Rico	Secured	\$0.00
		Commonwealth of Puerto Rico	Unsecured	\$11,820.00	Commonwealth of Puerto Rico	Unsecured	\$11,820.00
		Subtotal	\$23,640.00	Subtotal	\$11,820.00		
Reason: The claimant failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$11,820.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$11,820.00.							

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		CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5 TECHNICAL MAINTENANCE SERVICES PO BOX 3826 GUAYNABO, PR 00970	31450	Commonwealth of Puerto Rico	503(b)(9)	\$404.66	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	\$404.66	Commonwealth of Puerto Rico	Unsecured	\$404.66
		Subtotal		\$809.32	Subtotal		\$404.66
		Reason: Goods listed on claim were received outside of the prescribed 20-day receipt period under 11 U.S.C. § 503(b)(9) and thus not entitled to administrative priority. In addition, claimant asserted a total claim amount of \$404.66. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$404.66.					
		TOTAL		\$ 5,334,449.32*	TOTAL		\$ 1,882,224.66*